

SUB-ENCLOSURES

(1)

GOVERNMENT FISHERIES—CANNERY—CHALITYAM.

Balance Sheet as at 30th June 1924.

CAPITAL AND LIABILITIES.		PROPERTY AND ASSETS.	
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Capital—		Fixed capital expenditure—	
Government of Madras—		Buildings as per—	
Balance as per last balance sheet ..	2,371 8 6	Last balance sheet	18,697 0 0
Less loss as per last balance sheet ..	156 12 6	Less depreciation to date	1,628 8 0
Less remittances during the previous year adjusted in the Cannery books during the year ..	231 13 9	Plant and machinery—	
Less balance of permanent advance returned ..	2,760 2 8	As per last balance sheet	23,356 9 0
		Less depreciation to date	2,705 7 0
		Office furniture—	
		As per last balance sheet	1,432 12 2
		Add additions during the year	21 13 6
		Less depreciation to date	1,445 9 8
			118 8 2
Add working capital	1,00,064 11 9		1,327 1 6
Add reserve for expenses—	3,000 0 0		
Direction charges	3,145 5 4	Fuels	38,945 11 6
Interest on capital	4,361 12 0	Raw materials	985 8 0
Audit fees	450 0 0	Stock in trade	14,122 9 8
Contribution for leave and pension allowances	145 0 6	Stock debts—	
	8,092 1 10	Considered good	884 5 11
Reserve for bad and doubtful debts—	1,11,148 12 7	Considered doubtful	269 15 0
Liabilities—	269 15 0	Cash and other balances—	
For Purchases	283 5 5	With sub-treasury, Calicut, No. I A/c ..	1,977 4 8
Expenses	455 7 3	With sub-treasury, Calicut, No. II A/c ..	759 0 0
Customers credit balances	44 11 0	Cash on hand	153 12 3
Europe stores	2,265 13 0	Service stamps	211 1 0
	3,049 4 8	Profit and loss account—	
		Loss for the quarter ending 30th June 1924	3,092 1 11
			1,897 15 11
Total ..	1,14,466 1 3	Total ..	1,14,466 1 3

Examined and found correct.

MADRAS,
19th September 1924.

FRASER & ROSS,
Chartered Accountants,
Commercial Accountants and Auditors to the Govt. of Madras.



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APPENDIX

2nd March 1925

2nd March 1925

APPENDIX

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(2)

Production Account for the quarter ending 30th June 1924.

RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
To Opening stock—		By Sundry sales	31 13 6
Raw materials	10,768 14 1	By Value of canned fish produced	3,493 10 5
Empty cans	1,208 2 0		
Guanos	177 4 0	Closing stock—	
Fish oil	14 0 0	Raw materials	12,432 5 8
Prawn shells	5 14 0	Empty cans	1,166 0 0
Pit manure	20 0 0	Guanos	165 0 0
	12,195 2 1	Fish oil	10 0 0
To Purchases—		Prawn shells	6 0 0
Fish for curing	457 3 6	Pit manure	10 0 0
Raw materials including condiments ..	3,303 2 7		13,789 5 8
	3,760 6 1		
To Manufacturing wages	872 0 5		
To Salaries—			
Mechanic	105 0 0		
Canning overseer	105 4 0		
Store-keeper (half pay)	54 12 0		
Superintendent (one-third)	100 0 0		
	365 0 0		
To Repairs	96 13 0		
Depreciation on tools 10 per cent ..	25 8 0		
Total ..	17,314 13 7	Total ..	17,314 13 7